

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

In re:  
THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,  
  
as representative of  
  
THE COMMONWEALTH OF PUERTO RICO, *et al.*,  
Debtors.<sup>1</sup>

PROMESA  
Title III  
No. 17 BK 3283-LTS  
(Jointly Administered)

**This filing relates to the  
Commonwealth and ERS.**

**FIRST ORDER GRANTING IN PART ONE HUNDRED AND FOURTH OMNIBUS  
OBJECTION (NON-SUBSTANTIVE) OF THE COMMONWEALTH OF PUERTO RICO  
AND EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO TO DEFICIENT CLAIMS ASSERTING  
INTERESTS BASED ON SALARY DEMANDS, EMPLOYMENT OR SERVICES  
PROVIDED**

Upon the *One Hundred and Fourth Omnibus Objection (Non-Substantive) of the  
Commonwealth of Puerto Rico and Employees Retirement System of the Government of the  
Commonwealth of Puerto Rico to Deficient Claims Asserting Interests Based on Salary Demands,  
Employment or Services Provided* (the “One Hundred and Fourth Omnibus Objection”),<sup>2</sup> filed by

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<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801)(Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the One Hundred and Fourth Omnibus Objection.

the Commonwealth of Puerto Rico (“Commonwealth”) and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”), dated December 12, 2019, for entry of an order disallowing in their entirety certain claims filed against the Commonwealth or ERS, as more fully set forth in the One Hundred and Fourth Omnibus Objection and supporting exhibits thereto, and upon the *Notice of (A) Adjournment as to Certain Claims* (the “First Notice of Adjournment”), filed by the Commonwealth and ERS on January 22, 2020 [ECF No. 10306], and upon the *Second Notice of (A) Adjournment as to Certain Claims, (B) Withdrawal of Objections to Certain Claims and (C) Submission of Amended Schedules for the One Hundred and Fourth Omnibus Objection* (the “Second Notice of Adjournment”), filed by the Commonwealth and ERS on January 25, 2020 [ECF No. 10398], and upon the *Notice of Filing of Revised Proposed Order and Amended Schedules for the One Hundred and Fourth Omnibus Objection* (the “Third Notice of Adjournment”), filed by the Commonwealth and ERS on January 28, 2020 [ECF No. 10466]; and upon the *Notice of (A) Further Adjournment as to Claims Listed in Schedule B, (B) Withdrawal of Objection to Certain Claims, and (C) Submission of Amended Schedules for the One Hundred Fourth Omnibus Objection* (the “Notice of Adjournment and Withdrawal”) [ECF No. \_\_\_\_]; and the Court having jurisdiction to consider the One Hundred and Fourth Omnibus Objection and to grant the relief requested therein pursuant to PROMESA section 306(a); and venue being proper pursuant to PROMESA section 307(a); and due and proper notice of the One Hundred and Fourth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in Exhibit A hereto (collectively, the “Deficient Claims”) having been found to be deficient; and pursuant to the First and Second Notices of Adjournment, each of the claims identified in Exhibit B hereto (collectively, the “Adjourned Claims”) having been adjourned; and the Court having determined that the relief

sought in the One Hundred and Fourth Omnibus Objection is in the best interests of the Commonwealth, ERS, their creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the One Hundred and Fourth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the One Hundred and Fourth Omnibus Objection is GRANTED IN PART as set forth herein; and it is further

ORDERED that the Deficient Claims are hereby disallowed in their entirety; and it is further

ORDERED that Prime Clerk, LLC, is authorized and directed to delete the Deficient Claims from the official claims registry in the Title III Cases; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: \_\_\_\_\_

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Honorable Judge Laura Taylor Swain  
United States District Judge